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GOVERNMENT OF TAMIL NADU
2025

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 50]

CHENNAI, FRIDAY, JANUARY 31, 2025
Thai 18, Kurothi, Thiruvalluvar Aandu-2056

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

TAMIL NADU GOODS AND SERVICES TAX ACT, 2017

[G.O. Ms. No. 45, *Commercial Taxes and Registration (B1)*, 31st January 2025,
தை 18, குரோதி, திருவள்ளுவர் ஆண்டு-2056.]

No. II(2)/CTR/82(b)/2025.

In exercise of the powers conferred by section 128 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

2. This notification shall be deemed to have been come into force with effect from the 23rd day of the January, 2025.

BRAJENDRA NAVNIT,
Principal Secretary to Government.

PRINTED AND PUBLISHED BY THE COMMISSIONER OF STATIONERY AND PRINTING, CHENNAI
ON BEHALF OF THE GOVERNMENT OF TAMIL NADU